MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, ME 04333-0024

If correct, peel off label and affix to the return you file.

Maine FastFile
Electronic filing and payment services

Get your Refund in as little as 7 days!
(see back cover for more information)

2006 MAINE

Resident

Individual Income Tax Booklet

Short Form 1040S-ME

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- *Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.*
- *Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.*

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit***
- Paid no estimated tax for 2006
- Have taxable income less than $100,000
- Use the standard deduction
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest, Pension Income Deduction, or taxable Social Security Benefits

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT -** If your Maine taxable income is $2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or e-mail tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

Refund Information Only: Get the status of your refund from Maine Revenue Services' web site at www.maine.gov/revenue. *You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of the refund you requested.*

To Order Forms: Order printed forms or download forms from Maine Revenue Services' web site at www.maine.gov/revenue or call **(207) 624-7894** - *Every day 24 Hours.*

NexTalk (hearing-impaired only): (888) 577-6690 *Weekdays 8:00 a.m.- 4:30 p.m.*

Collection Problems: (207) 621-4300 - *Weekdays 8:00 a.m.- 5:00 p.m.* Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: (207) 626-8475 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Payment Plan Questions For Income Tax Returns: (207) 621-4300 - *Weekdays 8:00 a.m.- 5:00 p.m.*

Web FAQs: See page 3 for a list of frequently asked questions.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at www.irs.gov.

Tax Violations Hot Line: (207) 624-9600 Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Maine EZ Pay. Pay your income taxes electronically at www.maine.gov/revenue using Maine EZ Pay.
NOTE: EZ Pay does not replace the requirement to file a Maine income tax return.

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Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. *See* 36 M.R.S.A. § 135.

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IMPORTANT CHANGES

DOMICILE (RESIDENCY "SAFE HARBORS"). 36 M.R.S.A. § 5102(5). Generally, individuals who are domiciled in Maine are considered residents for Maine income tax purposes. However, Maine law now provides that for tax years beginning on or after January 1, 2007, certain individuals spending significant time outside Maine will not be treated as resident individuals even though they are domiciled in Maine. For more information on these exceptions, see the *Guidance to Residency "Safe Harbors"* available at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

VOLUNTARY CONTRIBUTIONS. Additional lines have been added to 1040ME, Schedule CP for voluntary contributions to the Maine Veterans Memorial Cemetery Maintenance Fund (36 M.R.S.A. § 5289) and the Maine Asthma and Lung Disease Research Fund (36 M.R.S.A. § 5290). For more information, see Schedule CP on page 13.

For other tax law changes affecting Maine long Form 1040ME, see www.maine.gov/revenue.

FREQUENTLY ASKED QUESTIONS (FAQs on the WEB)

www.maine.gov/revenue

Topic #	Subjects Available
01	*How can I tell if I am a resident of Maine?*
02	*How can I get an extension to file?*
03	*Should I file my return even though I do not have the money to pay?*
04	*I did not live in Maine for the entire year. Do I have to file a return?*
05	*I forgot to attach my W-2s when I mailed my return. What do I do?*
06	*I have not received a W-2. What do I do?*
07	*What is the Pension Benefits Income Deduction?*
08	*I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?*
09	*How do I complete Schedule NR?*
10	*How do I complete Schedule NRH?*
11	*How do I complete Schedule 3?*
12	*My spouse has passed away. You sent a refund with both our names on it. What do I do?*
13	*I received a letter saying you sent my refund to another agency. Why?*
14	*I received a bill, and I cannot pay it in full. What do I do?*
15	*I did not get credit for my withholdings. Why?*

Topic #	Subjects Available
16	*What should I do if I amend my federal tax return or my federal return was changed by the IRS?*
17	*I received a notice that did not show all payments made. How do I get credit for them?*
18	*How can I purchase a State of Maine Park Pass?*
19	*What if my Park Pass is lost or stolen?*
20	*Do I qualify for Injured Spouse status?*
21	*What if I file or pay late?*
22	*Is there a penalty for not paying enough estimated tax?*
23	*I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the prior losses to offset this year's gain?*

An Unclaimed Property Message from

David G. Lemoine
Maine State Treasurer

The Office of the State Treasurer is currently holding Unclaimed Property worth millions of dollars. Some of it may be yours! Visit us online at: www.maine.gov/unclaimed

NOTE: Use the form below only if you are making a payment.

2006 1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX

00

0601600

*Pay electronically using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.*

Please Type or Print

Your first name | Initial | Your last name | Your social security number

Spouse's first name | initial | Spouse's last name | Spouse's social security number

Address (number and street) | Amount of payment $ ___ , ___ . ___

City | State | Zip code

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: **1)** your Maine taxable income is $2,000 or less, **2)** you claim yourself as an exemption on your return, AND **3)** you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. *See* 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2006, read the following and check the proper box. Retain this worksheet for your records.

***Domicile**: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

RESIDENCY WORKSHEET

☐ **Full-Year Resident:**

(1) Maine was my domicile for the entire year 2006;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ **Part-Year Resident:**

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A *PART-YEAR RESIDENT*, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ **Nonresident:**

I was not a resident or part-year resident in 2006, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A *NONRESIDENT*, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the **"Maine Revenue Services Guidance to Residency Status"** brochure which can be downloaded at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. *(If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.)* You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR;**

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH.**

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR.**

WHEN MUST I FILE MY RETURN? No later than April 17, 2007.

RETURN DUE DATE:

April 17, 2007

APRIL						**2007**
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	**17**	18	19	20	21
22	23	24	25	26	27	28
29	30					

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Tuesday, April 17, 2007, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months. *The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.*

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 17, 2007** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2007 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or with the payment voucher on page 3 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the internet at www.maine.gov/revenue/forms or order forms by calling (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select *Where's My Refund*).

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged **interest** at 12% per year, compounded monthly, on income tax not paid by the due date (April 17, 2007 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is $25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. ***If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.***

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2007? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the single withholding table. *See* your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is $1,000 or more **and** if the tax liability for the prior year was $1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download Form 1040ES-ME at www.maine.gov/revenue/forms or call (207) 624-7894 to order the form.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. Beginning January 1, 2006, the underpayment penalty is 10%, compounded monthly. For calendar year 2007, the penalty is 12%, compounded monthly.

If your 2006 tax liability is $1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: **income.tax@maine.gov**, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040S-ME

Note: Form 1040S-ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name	MI	Your Last Name
IMA	A	SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

, 22 , 495 . 00

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want $3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2006 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Exemptions. Enter the total number of exemptions properly claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Federal Adjusted Gross Income. Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. Maine State Retirement Contributions. If you are an active member of the Maine State Retirement System, enter the amount of your 2006 contributions on this line. Contributions to the Maine State Retirement System are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. ***NOTE:*** *If you retired after 1988 and you are receiving benefits from the Maine State Retirement System, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).*

Line 12. U.S. Government Bond Interest. Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Taxable Social Security and Railroad Retirement Benefits. Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 14.

Line 16. Standard Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2006, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	$5,150
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	$8,600
HEAD OF HOUSEHOLD	$7,550
MARRIED FILING SEPARATELY	$4,300

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of $850 or earned income plus $300 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is $1,250 if the individual is 65 or over OR blind; $2,500 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is $1,000 if one spouse is age 65 or over OR blind; $2,000 if one spouse is 65 or over AND blind; $2,000 if both spouses are 65 or over OR blind; $4,000 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 17. Exemption. Multiply the total number of exemptions on line 9 by $2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line E of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line E of the worksheet is $3,300, enter $2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Income Tax. Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19 or compute your tax based on the tax rate schedule on page 19.

Line 21. Low-Income Tax Credit. If your taxable income, line 18, is $2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 22. Earned Income Tax Credit ("EIC"). Your Maine earned income tax credit is equal to 5% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .05. Enter the result in the boxes provided.

Line 24. Withholding. Enter the total amount of Maine income tax withheld. Enclose **(do not staple or tape)** supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 27. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2006 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .04% (.0004) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost $1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than $5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. For additional information on Maine use tax visit www.maine.gov/revenue/salesuse/usetax/UseTax.htm or call (207) 624-9693.

USE TAX TABLE

Maine Adjusted Gross Income At Least	Maine Adjusted Gross Income Less Than	Use Tax Amount	Maine Adjusted Gross Income At Least	Maine Adjusted Gross Income Less Than	Use Tax Amount
$ 0	$ 6,000	$ 2	$30,000	$ 36,000	$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24

60,000 and up — .04% of Maine 1040S-ME, Line 15

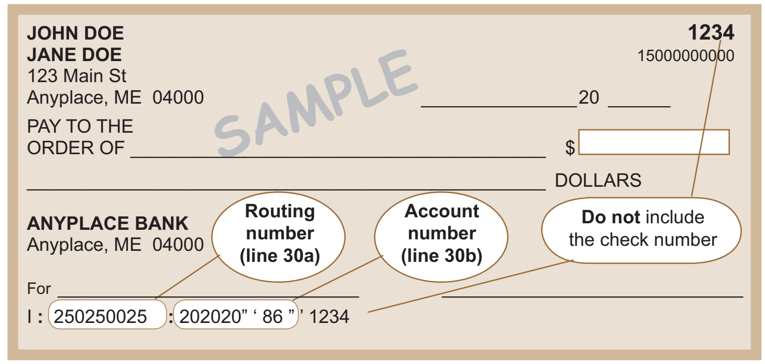
Line 28. Total Voluntary Contributions and Park Pass Purchases. Enter the total amount of voluntary contributions and state park pass purchases from line 14 of Schedule CP.

STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Refund. Enter the amount of your refund. Refunds of more than $1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is $5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s).* On line 30a, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **(NOTE:** If you are directing your refund to your NextGen Account, enter the following RTN: **043000261.)** On line 30b, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. On line 30c, check the box for the appropriate account type.

Sample Check



Note: The routing and account numbers may be in different places on your check.

Line 31. Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than $1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at www.maine.gov/revenue or enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request. **Note:** If the amount due is $1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: Check this box if you

would like to receive a Maine Residents Property Tax and Rent Refund "Circuit Breaker" Program application in August for property tax assessed or rent paid in 2006. The Circuit Breaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2007 may change, the current program (that ends May 31, 2007) is generally available to Maine residents with 2005 household income up to $102,000 for multi-member households or up to $77,000 for single-member households. Also, your 2005 property taxes must have been greater than 4% of your income or your 2005 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2007 through May 31, 2008. See more information on next page.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2006 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. For most people this is April 15, 2008.

Maine Residents Property Tax and Rent Refund Program

For

- **Property Tax Assessed in 2005**
- **Rent Paid during 2005**

REFUNDS UP TO $2,000!

Over **200,000** Maine households qualify for property tax and rent refunds!

You may be one of them!

IF YOU WERE A MAINE RESIDENT FOR ALL OF 2005, IT'S NOT TOO LATE TO APPLY. BUT, YOU MUST APPLY NO LATER THAN MAY 31, 2007.

If you have <u>not</u> already filed for a refund of property tax assessed or rent paid during 2005, file online now at www.maine.gov/revenue/taxrelief or call (207) 624-7894 to order an application (until May 31, 2007).

YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2005 household income was $77,000 or less; or
- You have a spouse or dependent(s) and your 2005 household income was $102,000 or less

AND

- Your 2005 property tax was more than 4% of your 2005 household income; or,
- The rent you paid in 2005 was more than 20% of your 2005 household income

NOTE: Seniors do not need to meet this requirement if household income was $12,700 or less if living alone or $15,700 or less if living with a spouse or dependent(s).

*For more information, go to **www.maine.gov/revenue/taxrelief** or call (207) 626-8475. To get an application, download at www.maine.gov/revenue/taxrelief or call (207) 624-7894 (to leave your name and address).*

NOTE: *If you would like to receive an application for a refund of property tax assessed or rent paid during 2006, check the box on line 32 of page 2 of your 2006 Form 1040S-ME. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 15 exceeds the income limits for this program.*

2006
MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT** FORM

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DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters
DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT!
You **must** enter your SSN(s) below.

Your Social Security Number ___ - __ - ____

Spouse's Social Security Number ___ - __ - ____

Home Phone Number ___ - ___ - ____

Work Phone Number ___ - ___ - ____

NOTE: *If either spouse is* ***deceased****, enter the date of death on the* ***back*** *of this page in the spaces provided above the signature* area.

1 ***Maine Clean Election Fund –*** (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund. **YES** **NO**
Do you want $3 to go to this fund...
If a joint return, does your spouse want $3 to go to this fund.............

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2006. (See Instructions) ....

STEP 2 Indicate Your Filing Status

FILING STATUS (Check one)

3 Single
4 Married filing **j**oint return (Even if only one had income)
5 Married filing **s**eparate return. Enter spouse's social security number and full name above.
6 Head of **h**ousehold (With qualifying person)
7 Qualifying **w**idow(er) with dependent child
(Year spouse died ____)

8 CHECK IF:

	You were		**Spouse was**
65 or over	8a		8c
Blind	8b		8d

STEP 3 Enter Your Exemptions

9 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return .... 9 ____

STEP 4 Calculate Your Taxable Income

10 ***FEDERAL ADJUSTED GROSS INCOME.*** (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.)......... 10 ___ , ___ . __

11 ***MAINE STATE RETIREMENT CONTRIBUTIONS.*** ....11 ___ , ___ . __

12 ***U.S. GOVERNMENT BOND INTEREST*** included in your federal adjusted gross income ...... 12 ___ , ___ . __

13 ***SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS*** included in your federal adjusted gross income .... 13 ___ , ___ . __

14 ***PENSION INCOME DEDUCTION.*** (See instructions and worksheet on page 14) .... 14 ___ , ___ . __

15 ***MAINE ADJUSTED GROSS INCOME.*** (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number)................................... 15 ___ , ___ . __

16 ***STANDARD DEDUCTION.*** (See instructions on page 6) .... 16 ___ , ___ . __

17 ***EXEMPTION.*** (Multiply number of exemptions on line 9 by $2,850).. 17 ___ , ___ . __

18 ***TAXABLE INCOME.*** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.).. 18 ___ , ___ . __

19 ***INCOME TAX.*** (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)....... 19 ___ , ___ . __

2006 1040S-ME
RESIDENT **SHORT** FORM
Page 2

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0602201

STEP 5 Calculate Your Your Tax and Voluntary Contributions

20 ***INCOME TAX.*** (From line 19, page 1) .... 20 ___,___.__

21 ***LOW-INCOME CREDIT.*** If the amount on line 18 is $2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here ....21 ___,___.__
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)

22 ***EARNED INCOME TAX CREDIT (EIC).*** Your federal EIC $ _________ x .05. Enter result here....... 22 ___,___.__

23 ***NET INCOME TAX.*** Line 20 minus lines 21 and 22 (If less than zero, enter zero) .... 23 ___,___.__

24 ***MAINE INCOME TAX WITHHELD.*** (Enclose W-2 and 1099 forms) .... ➡ 24 ___,___.__
(DO NOT include estimated tax payments)

25 ***OVERPAYMENT.*** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here...25 ___,___.__

26 ***UNDERPAYMENT.*** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 ___,___.__

27 ***USE TAX (SALES TAX).*** (See instructions) .... 27 ___,___.__

28 ***TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.*** (From Schedule CP, line 14) .... 28 ___,___.__

STEP 6 Calculate Your Refund or Amount Due

29 ***REFUND.*** (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. .. 29 ___,___.__

IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT *($5,000 or less)* OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 7 and fill out the information below.

Direct Deposit

30a Routing Number* ___________
*For NextGen Accounts, enter 043000261

30b Account Number* ___________
*For NextGen Accounts, enter the Account Participant's 9-digit social security number. ___________

30c Type of Account: ☐ Checking ☐ Savings ☐ NextGen®

31 ***AMOUNT DUE.*** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If **$1,000** or more, see instructions.) Enter result here. ...31 ___,___.__

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2007: ➡ ☐
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right........ ➡ ☐

IMPORTANT NOTE If taxpayer is **deceased**, enter **date of death.** (Month) ___ / (Day) ___ / (Year) ____ If spouse is **deceased**, enter **date of death.** (Month) ___ / (Day) ___ / (Year) ____

Third Party Designee (*See* page 7) Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
Designee's name ____________ Phone no. (   )____________ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records

Your Signature	Date signed	Your occupation
Spouse's signature (if joint return, **both** must sign)	Date signed	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Preparer's phone number
Print preparer's name and name of business		Preparer's SSN or **PTIN**

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK $ ________ **PP** ☐ **IS** ☐

2006

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT** FORM

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DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Upper Case Letters
DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT!
You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: *If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature* area.

1 ***Maine Clean Election Fund –*** (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund. **YES** **NO**
Do you want $3 to go to this fund..
If a joint return, does your spouse want $3 to go to this fund.............

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2006. (See Instructions) ....

STEP 2 Indicate Your Filing Status

FILING STATUS (Check one)

3 Single
4 Married filing **j**oint return (Even if only one had income)
5 Married filing **s**eparate return. Enter spouse's social security number and full name above.
6 Head of **h**ousehold (With qualifying person)
7 Qualifying **w**idow(er) with dependent child
(Year spouse died)

8 CHECK IF: | **You were** | **Spouse was**
65 or over ....8a | 8c
Blind ....8b | 8d

STEP 3 Enter Your Exemptions

9 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return 9

STEP 4 Calculate Your Taxable Income

10 ***FEDERAL ADJUSTED GROSS INCOME.*** (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.)......... 10

11 ***MAINE STATE RETIREMENT CONTRIBUTIONS.*** 11

12 ***U.S. GOVERNMENT BOND INTEREST*** included in your federal adjusted gross income 12

13 ***SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS*** included in your federal adjusted gross income 13

14 ***PENSION INCOME DEDUCTION.*** (See instructions and worksheet on page 14) 14

15 ***MAINE ADJUSTED GROSS INCOME.*** (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number)................................... 15

16 ***STANDARD DEDUCTION.*** (See instructions on page 6) 16

17 ***EXEMPTION.*** (Multiply number of exemptions on line 9 by $2,850).. 17

18 ***TAXABLE INCOME.*** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.)... 18

19 ***INCOME TAX.*** (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)....... 19

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STEP 5 Calculate Your Tax and Voluntary Contributions

20 ***INCOME TAX.*** (From line 19, page 1)........ 20 ____ , ____ . ____

21 ***LOW-INCOME CREDIT.*** If the amount on line 18 is $2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here ....21 ____ , ____ . ____
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)

22 ***EARNED INCOME TAX CREDIT (EIC).*** Your federal EIC $ _________ x .05. Enter result here....... 22 ____ , ____ . ____

23 ***NET INCOME TAX.*** Line 20 minus lines 21 and 22 (If less than zero, enter zero)................... 23 ____ , ____ . ____

24 ***MAINE INCOME TAX WITHHELD.*** (Enclose W-2 and 1099 forms)........ ➡ 24 ____ , ____ . ____
(DO NOT include estimated tax payments)

25 ***OVERPAYMENT.*** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here...25 ____ , ____ . ____

26 ***UNDERPAYMENT.*** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 ____ , ____ . ____

27 ***USE TAX (SALES TAX).*** (See instructions)........ 27 ____ , ____ . ____

28 ***TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.*** (From Schedule CP, line 14)........ 28 ____ , ____ . ____

STEP 6 Calculate Your Refund or Amount Due

29 ***REFUND.*** (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. .. 29 ____ , ____ . ____

IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT *($5,000 or less)* OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 7 and fill out the information below.

Direct Deposit

30a Routing Number* ____________
*For NextGen Accounts, enter 043000261

30b Account Number* ____________
*For NextGen Accounts, enter the Account Participant's 9-digit social security number. ____________

30c Type of Account:
☐ Checking
☐ Savings
☐ NextGen®

31 ***AMOUNT DUE.*** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If **$1,000** or more, see instructions.) Enter result here. ...31 ____ , ____ . ____

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**

32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2007: ➡ ☐
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right........ ➡ ☐

IMPORTANT NOTE

If taxpayer is **deceased**, enter **date of death**. *(Month)* ____ / *(Day)* ____ / *(Year)* ____

If spouse is **deceased**, enter **date of death**. *(Month)* ____ / *(Day)* ____ / *(Year)* ____

Third Party Designee (*See* page 7)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**

Designee's name________________ Phone no. (   )______________ Personal identification #: ____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records

Your Signature	Date signed	Your occupation
Spouse's signature (if joint return, **both** must sign)	Date signed	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Preparer's phone number
Print preparer's name and name of business		Preparer's SSN or **PTIN**

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK $ ________ **PP** ☐ **IS** ☐

Schedule CP 2006

Attachment Sequence No. **6**

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

0602202 00

Name(s) as shown on your Maine income tax form | Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

A. CONTRIBUTIONS

Line	Organization							Enter line totals below:
1	Democratic Party		$1	$5	$10	Other $ ______	...1	, .
2	Green Independent Party		$1	$5	$10	Other $ ______	2	, .
3	Republican Party		$1	$5	$10	Other $ ______	3	, .
4	Endangered & Nongame Wildlife Fund “Chickadee Check-off”		$5	$10	$25	Other $ ______	4	, .
5	Maine Children’s Trust		$5	$10	$25	Other $ ______	5	, .
6	Human Leukocyte Antigen Screening Fund “Bone Marrow Donor Registry”		$5	$10	$25	Other $ ______	6	, .
7	Companion Animal Sterilization Fund		$5	$10	$25	Other $ ______	7	, .
8	Maine Military Family Relief Fund	$1	$5	$10	$25	Other $ ______	8	, .
9	Maine Veterans’ Memorial Cemetery Maintenance Fund	$1	$5	$10	$25	Other $ ______	9	, .
10	Maine Asthma & Lung Disease Research Fund	$1	$5	$10	$25	Other $ ______	..10	, .

11 **TOTAL CONTRIBUTIONS.** (Add lines 1 through 10) ....11 ___ , ___ . ___

B. PARK PASSES

12 Number of Individual Park Passes .... [ ] x **$30** ....12 ___ . ___

13 Number of Vehicle Park Passes .... [ ] x **$60** ....13 ___ . ___

14 **TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES** (Add lines 11, 12, and 13. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)........................ 14 ___ , ___ . ___

INSTRUCTIONS

A. CONTRIBUTIONS. ***Lines 1-10.*** Check the appropriate box or boxes to indicate the funds and amounts of your choice. You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund “Chickadee Check-off” - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/etweb/nongamefund.htm.

Maine Children’s Trust - Maine Children’s Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children’s Trust. For more information, visit the Maine Children’s Trust web site at www.mechildrenstrust.org.

Human Leukocyte Antigen Screening Fund - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

Companion Animal Sterilization Fund - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program’s “Help Fix ME” Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible

(Instructions continued on reverse side.)

Name(s) as shown on Form 1040S-ME	Your Social Security Number
	___ - __ - ____

2006 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to $6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the $6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (*see* federal Form 5329, Part 1, or federal Form 1040, line 60). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed $6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible **non-military** pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	$	$
2. Maximum allowable deduction	2.	$ 6,000.00	$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	$	$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	$	$
5. Enter the smaller of line 1 or line 4 here	5.	$	$
6. Total eligible **military** pension income included in your federal adjusted gross income	6.	$	$
7. Add line 5 and line 6	7.	$	$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME.	8.	$	$

Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.

Schedule CP instructions, continued

the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

Maine Veterans' Memorial Cemetery Maintenance Fund **-** The Maine Veterans' Memorial Cemetery Maintenance Fund was established to help finance the maintenance and upkeep of Maine veterans' cemeteries.

Maine Asthma and Lung Disease Fund **-** The purpose of the Maine Asthma and Lung Disease Research Fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease.

B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of $30 for an individual season pass and $60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach**. Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 12-13. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

2006 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
0				
0	100	1	1	1
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	96	93	93
4,700	4,800	100	95	95
4,800	4,900	105	97	97
4,900	5,000	109	99	99
5,000				
5,000	5,100	114	101	101
5,100	5,200	118	103	103
5,200	5,300	123	105	105
5,300	5,400	127	107	107
5,400	5,500	132	109	109
5,500	5,600	136	111	111
5,600	5,700	141	113	113
5,700	5,800	145	115	115
5,800	5,900	150	117	117
5,900	6,000	154	119	119
6,000				
6,000	6,100	159	121	121
6,100	6,200	163	123	123
6,200	6,300	168	125	125
6,300	6,400	172	127	127
6,400	6,500	177	129	129
6,500	6,600	181	131	131
6,600	6,700	186	133	133
6,700	6,800	190	135	135
6,800	6,900	195	137	137
6,900	7,000	199	139	142

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
7,000				
7,000	7,100	204	141	146
7,100	7,200	208	143	151
7,200	7,300	213	145	155
7,300	7,400	217	147	160
7,400	7,500	222	149	164
7,500	7,600	226	151	169
7,600	7,700	231	153	173
7,700	7,800	235	155	178
7,800	7,900	240	157	182
7,900	8,000	244	159	187
8,000				
8,000	8,100	249	161	191
8,100	8,200	253	163	196
8,200	8,300	258	165	200
8,300	8,400	262	167	205
8,400	8,500	267	169	209
8,500	8,600	271	171	214
8,600	8,700	276	173	218
8,700	8,800	280	175	223
8,800	8,900	285	177	227
8,900	9,000	289	179	232
9,000				
9,000	9,100	294	181	236
9,100	9,200	300	183	241
9,200	9,300	307	188	245
9,300	9,400	314	192	250
9,400	9,500	321	197	254
9,500	9,600	328	201	259
9,600	9,700	335	206	263
9,700	9,800	342	210	268
9,800	9,900	349	215	272
9,900	10,000	356	219	277
10,000				
10,000	10,100	363	224	281
10,100	10,200	370	228	286
10,200	10,300	377	233	290
10,300	10,400	384	237	295
10,400	10,500	391	242	299
10,500	10,600	398	246	304
10,600	10,700	405	251	308
10,700	10,800	412	255	313
10,800	10,900	419	260	317
10,900	11,000	426	264	322
11,000				
11,000	11,100	433	269	326
11,100	11,200	440	273	331
11,200	11,300	447	278	335
11,300	11,400	454	282	340
11,400	11,500	461	287	344
11,500	11,600	468	291	349
11,600	11,700	475	296	353
11,700	11,800	482	300	358
11,800	11,900	489	305	362
11,900	12,000	496	309	367
12,000				
12,000	12,100	503	314	371
12,100	12,200	510	318	376
12,200	12,300	517	323	380
12,300	12,400	524	327	385
12,400	12,500	531	332	389
12,500	12,600	538	336	394
12,600	12,700	545	341	398
12,700	12,800	552	345	403
12,800	12,900	559	350	407
12,900	13,000	566	354	412
13,000				
13,000	13,100	573	359	416
13,100	13,200	580	363	421
13,200	13,300	587	368	425
13,300	13,400	594	372	430
13,400	13,500	601	377	434
13,500	13,600	608	381	439
13,600	13,700	615	386	443
13,700	13,800	622	390	450
13,800	13,900	629	395	457
13,900	14,000	636	399	464

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
14,000				
14,000	14,100	643	404	471
14,100	14,200	650	408	478
14,200	14,300	657	413	485
14,300	14,400	664	417	492
14,400	14,500	671	422	499
14,500	14,600	678	426	506
14,600	14,700	685	431	513
14,700	14,800	692	435	520
14,800	14,900	699	440	527
14,900	15,000	706	444	534
15,000				
15,000	15,100	713	449	541
15,100	15,200	720	453	548
15,200	15,300	727	458	555
15,300	15,400	734	462	562
15,400	15,500	741	467	569
15,500	15,600	748	471	576
15,600	15,700	755	476	583
15,700	15,800	762	480	590
15,800	15,900	769	485	597
15,900	16,000	776	489	604
16,000				
16,000	16,100	783	494	611
16,100	16,200	790	498	618
16,200	16,300	797	503	625
16,300	16,400	804	507	632
16,400	16,500	811	512	639
16,500	16,600	818	516	646
16,600	16,700	825	521	653
16,700	16,800	832	525	660
16,800	16,900	839	530	667
16,900	17,000	846	534	674
17,000				
17,000	17,100	853	539	681
17,100	17,200	860	543	688
17,200	17,300	867	548	695
17,300	17,400	874	552	702
17,400	17,500	881	557	709
17,500	17,600	888	561	716
17,600	17,700	895	566	723
17,700	17,800	902	570	730
17,800	17,900	909	575	737
17,900	18,000	916	579	744
18,000				
18,000	18,100	923	584	751
18,100	18,200	930	588	758
18,200	18,300	937	593	765
18,300	18,400	946	600	772
18,400	18,500	954	607	779
18,500	18,600	963	614	786
18,600	18,700	971	621	793
18,700	18,800	980	628	800
18,800	18,900	988	635	807
18,900	19,000	997	642	814
19,000				
19,000	19,100	1,005	649	821
19,100	19,200	1,014	656	828
19,200	19,300	1,022	663	835
19,300	19,400	1,031	670	842
19,400	19,500	1,039	677	849
19,500	19,600	1,048	684	856
19,600	19,700	1,056	691	863
19,700	19,800	1,065	698	870
19,800	19,900	1,073	705	877
19,900	20,000	1,082	712	884
20,000				
20,000	20,100	1,090	719	891
20,100	20,200	1,099	726	898
20,200	20,300	1,107	733	905
20,300	20,400	1,116	740	912
20,400	20,500	1,124	747	919
20,500	20,600	1,133	754	926
20,600	20,700	1,141	761	933
20,700	20,800	1,150	768	940
20,800	20,900	1,158	775	947
20,900	21,000	1,167	782	954

*This column must also be used by a surviving spouse with dependent child

2006 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
21,000				
21,000	21,100	1,175	789	961
21,100	21,200	1,184	796	968
21,200	21,300	1,192	803	975
21,300	21,400	1,201	810	982
21,400	21,500	1,209	817	989
21,500	21,600	1,218	824	996
21,600	21,700	1,226	831	1,003
21,700	21,800	1,235	838	1,010
21,800	21,900	1,243	845	1,017
21,900	22,000	1,252	852	1,024
22,000				
22,000	22,100	1,260	859	1,031
22,100	22,200	1,269	866	1,038
22,200	22,300	1,277	873	1,045
22,300	22,400	1,286	880	1,052
22,400	22,500	1,294	887	1,059
22,500	22,600	1,303	894	1,066
22,600	22,700	1,311	901	1,073
22,700	22,800	1,320	908	1,080
22,800	22,900	1,328	915	1,087
22,900	23,000	1,337	922	1,094
23,000				
23,000	23,100	1,345	929	1,101
23,100	23,200	1,354	936	1,108
23,200	23,300	1,362	943	1,115
23,300	23,400	1,371	950	1,122
23,400	23,500	1,379	957	1,129
23,500	23,600	1,388	964	1,136
23,600	23,700	1,396	971	1,143
23,700	23,800	1,405	978	1,150
23,800	23,900	1,413	985	1,157
23,900	24,000	1,422	992	1,164
24,000				
24,000	24,100	1,430	999	1,171
24,100	24,200	1,439	1,006	1,178
24,200	24,300	1,447	1,013	1,185
24,300	24,400	1,456	1,020	1,192
24,400	24,500	1,464	1,027	1,199
24,500	24,600	1,473	1,034	1,206
24,600	24,700	1,481	1,041	1,213
24,700	24,800	1,490	1,048	1,220
24,800	24,900	1,498	1,055	1,227
24,900	25,000	1,507	1,062	1,234
25,000				
25,000	25,100	1,515	1,069	1,241
25,100	25,200	1,524	1,076	1,248
25,200	25,300	1,532	1,083	1,255
25,300	25,400	1,541	1,090	1,262
25,400	25,500	1,549	1,097	1,269
25,500	25,600	1,558	1,104	1,276
25,600	25,700	1,566	1,111	1,283
25,700	25,800	1,575	1,118	1,290
25,800	25,900	1,583	1,125	1,297
25,900	26,000	1,592	1,132	1,304
26,000				
26,000	26,100	1,600	1,139	1,311
26,100	26,200	1,609	1,146	1,318
26,200	26,300	1,617	1,153	1,325
26,300	26,400	1,626	1,160	1,332
26,400	26,500	1,634	1,167	1,339
26,500	26,600	1,643	1,174	1,346
26,600	26,700	1,651	1,181	1,353
26,700	26,800	1,660	1,188	1,360
26,800	26,900	1,668	1,195	1,367
26,900	27,000	1,677	1,202	1,374
27,000				
27,000	27,100	1,685	1,209	1,381
27,100	27,200	1,694	1,216	1,388
27,200	27,300	1,702	1,223	1,395
27,300	27,400	1,711	1,230	1,402
27,400	27,500	1,719	1,237	1,410
27,500	27,600	1,728	1,244	1,419
27,600	27,700	1,736	1,251	1,427
27,700	27,800	1,745	1,258	1,436
27,800	27,900	1,753	1,265	1,444
27,900	28,000	1,762	1,272	1,453

If Line 18 Form 1040S-ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
28,000				
28,000	28,100	1,770	1,279	1,461
28,100	28,200	1,779	1,286	1,470
28,200	28,300	1,787	1,293	1,478
28,300	28,400	1,796	1,300	1,487
28,400	28,500	1,804	1,307	1,495
28,500	28,600	1,813	1,314	1,504
28,600	28,700	1,821	1,321	1,512
28,700	28,800	1,830	1,328	1,521
28,800	28,900	1,838	1,335	1,529
28,900	29,000	1,847	1,342	1,538
29,000				
29,000	29,100	1,855	1,349	1,546
29,100	29,200	1,864	1,356	1,555
29,200	29,300	1,872	1,363	1,563
29,300	29,400	1,881	1,370	1,572
29,400	29,500	1,889	1,377	1,580
29,500	29,600	1,898	1,384	1,589
29,600	29,700	1,906	1,391	1,597
29,700	29,800	1,915	1,398	1,606
29,800	29,900	1,923	1,405	1,614
29,900	30,000	1,932	1,412	1,623
30,000				
30,000	30,100	1,940	1,419	1,631
30,100	30,200	1,949	1,426	1,640
30,200	30,300	1,957	1,433	1,648
30,300	30,400	1,966	1,440	1,657
30,400	30,500	1,974	1,447	1,665
30,500	30,600	1,983	1,454	1,674
30,600	30,700	1,991	1,461	1,682
30,700	30,800	2,000	1,468	1,691
30,800	30,900	2,008	1,475	1,699
30,900	31,000	2,017	1,482	1,708
31,000				
31,000	31,100	2,025	1,489	1,716
31,100	31,200	2,034	1,496	1,725
31,200	31,300	2,042	1,503	1,733
31,300	31,400	2,051	1,510	1,742
31,400	31,500	2,059	1,517	1,750
31,500	31,600	2,068	1,524	1,759
31,600	31,700	2,076	1,531	1,767
31,700	31,800	2,085	1,538	1,776
31,800	31,900	2,093	1,545	1,784
31,900	32,000	2,102	1,552	1,793
32,000				
32,000	32,100	2,110	1,559	1,801
32,100	32,200	2,119	1,566	1,810
32,200	32,300	2,127	1,573	1,818
32,300	32,400	2,136	1,580	1,827
32,400	32,500	2,144	1,587	1,835
32,500	32,600	2,153	1,594	1,844
32,600	32,700	2,161	1,601	1,852
32,700	32,800	2,170	1,608	1,861
32,800	32,900	2,178	1,615	1,869
32,900	33,000	2,187	1,622	1,878
33,000				
33,000	33,100	2,195	1,629	1,886
33,100	33,200	2,204	1,636	1,895
33,200	33,300	2,212	1,643	1,903
33,300	33,400	2,221	1,650	1,912
33,400	33,500	2,229	1,657	1,920
33,500	33,600	2,238	1,664	1,929
33,600	33,700	2,246	1,671	1,937
33,700	33,800	2,255	1,678	1,946
33,800	33,900	2,263	1,685	1,954
33,900	34,000	2,272	1,692	1,963
34,000				
34,000	34,100	2,280	1,699	1,971
34,100	34,200	2,289	1,706	1,980
34,200	34,300	2,297	1,713	1,988
34,300	34,400	2,306	1,720	1,997
34,400	34,500	2,314	1,727	2,005
34,500	34,600	2,323	1,734	2,014
34,600	34,700	2,331	1,741	2,022
34,700	34,800	2,340	1,748	2,031
34,800	34,900	2,348	1,755	2,039
34,900	35,000	2,357	1,762	2,048

If Line 18 Form 1040S-ME is: At Least	But Less Than	And Your Filing Status is: Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
		Your Tax is:		
35,000				
35,000	35,100	2,365	1,769	2,056
35,100	35,200	2,374	1,776	2,065
35,200	35,300	2,382	1,783	2,073
35,300	35,400	2,391	1,790	2,082
35,400	35,500	2,399	1,797	2,090
35,500	35,600	2,408	1,804	2,099
35,600	35,700	2,416	1,811	2,107
35,700	35,800	2,425	1,818	2,116
35,800	35,900	2,433	1,825	2,124
35,900	36,000	2,442	1,832	2,133
36,000				
36,000	36,100	2,450	1,839	2,141
36,100	36,200	2,459	1,846	2,150
36,200	36,300	2,467	1,853	2,158
36,300	36,400	2,476	1,860	2,167
36,400	36,500	2,484	1,867	2,175
36,500	36,600	2,493	1,874	2,184
36,600	36,700	2,501	1,883	2,192
36,700	36,800	2,510	1,891	2,201
36,800	36,900	2,518	1,900	2,209
36,900	37,000	2,527	1,908	2,218
37,000				
37,000	37,100	2,535	1,917	2,226
37,100	37,200	2,544	1,925	2,235
37,200	37,300	2,552	1,934	2,243
37,300	37,400	2,561	1,942	2,252
37,400	37,500	2,569	1,951	2,260
37,500	37,600	2,578	1,959	2,269
37,600	37,700	2,586	1,968	2,277
37,700	37,800	2,595	1,976	2,286
37,800	37,900	2,603	1,985	2,294
37,900	38,000	2,612	1,993	2,303
38,000				
38,000	38,100	2,620	2,002	2,311
38,100	38,200	2,629	2,010	2,320
38,200	38,300	2,637	2,019	2,328
38,300	38,400	2,646	2,027	2,337
38,400	38,500	2,654	2,036	2,345
38,500	38,600	2,663	2,044	2,354
38,600	38,700	2,671	2,053	2,362
38,700	38,800	2,680	2,061	2,371
38,800	38,900	2,688	2,070	2,379
38,900	39,000	2,697	2,078	2,388
39,000				
39,000	39,100	2,705	2,087	2,396
39,100	39,200	2,714	2,095	2,405
39,200	39,300	2,722	2,104	2,413
39,300	39,400	2,731	2,112	2,422
39,400	39,500	2,739	2,121	2,430
39,500	39,600	2,748	2,129	2,439
39,600	39,700	2,756	2,138	2,447
39,700	39,800	2,765	2,146	2,456
39,800	39,900	2,773	2,155	2,464
39,900	40,000	2,782	2,163	2,473
40,000				
40,000	40,100	2,790	2,172	2,481
40,100	40,200	2,799	2,180	2,490
40,200	40,300	2,807	2,189	2,498
40,300	40,400	2,816	2,197	2,507
40,400	40,500	2,824	2,206	2,515
40,500	40,600	2,833	2,214	2,524
40,600	40,700	2,841	2,223	2,532
40,700	40,800	2,850	2,231	2,541
40,800	40,900	2,858	2,240	2,549
40,900	41,000	2,867	2,248	2,558
41,000				
41,000	41,100	2,875	2,257	2,566
41,100	41,200	2,884	2,265	2,575
41,200	41,300	2,892	2,274	2,583
41,300	41,400	2,901	2,282	2,592
41,400	41,500	2,909	2,291	2,600
41,500	41,600	2,918	2,299	2,609
41,600	41,700	2,926	2,308	2,617
41,700	41,800	2,935	2,316	2,626
41,800	41,900	2,943	2,325	2,634
41,900	42,000	2,952	2,333	2,643

*This column must also be used by a surviving spouse with dependent child

2006 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
42,000				
42,000	42,100	2,960	2,342	2,651
42,100	42,200	2,969	2,350	2,660
42,200	42,300	2,977	2,359	2,668
42,300	42,400	2,986	2,367	2,677
42,400	42,500	2,994	2,376	2,685
42,500	42,600	3,003	2,384	2,694
42,600	42,700	3,011	2,393	2,702
42,700	42,800	3,020	2,401	2,711
42,800	42,900	3,028	2,410	2,719
42,900	43,000	3,037	2,418	2,728
43,000				
43,000	43,100	3,045	2,427	2,736
43,100	43,200	3,054	2,435	2,745
43,200	43,300	3,062	2,444	2,753
43,300	43,400	3,071	2,452	2,762
43,400	43,500	3,079	2,461	2,770
43,500	43,600	3,088	2,469	2,779
43,600	43,700	3,096	2,478	2,787
43,700	43,800	3,105	2,486	2,796
43,800	43,900	3,113	2,495	2,804
43,900	44,000	3,122	2,503	2,813
44,000				
44,000	44,100	3,130	2,512	2,821
44,100	44,200	3,139	2,520	2,830
44,200	44,300	3,147	2,529	2,838
44,300	44,400	3,156	2,537	2,847
44,400	44,500	3,164	2,546	2,855
44,500	44,600	3,173	2,554	2,864
44,600	44,700	3,181	2,563	2,872
44,700	44,800	3,190	2,571	2,881
44,800	44,900	3,198	2,580	2,889
44,900	45,000	3,207	2,588	2,898
45,000				
45,000	45,100	3,215	2,597	2,906
45,100	45,200	3,224	2,605	2,915
45,200	45,300	3,232	2,614	2,923
45,300	45,400	3,241	2,622	2,932
45,400	45,500	3,249	2,631	2,940
45,500	45,600	3,258	2,639	2,949
45,600	45,700	3,266	2,648	2,957
45,700	45,800	3,275	2,656	2,966
45,800	45,900	3,283	2,665	2,974
45,900	46,000	3,292	2,673	2,983
46,000				
46,000	46,100	3,300	2,682	2,991
46,100	46,200	3,309	2,690	3,000
46,200	46,300	3,317	2,699	3,008
46,300	46,400	3,326	2,707	3,017
46,400	46,500	3,334	2,716	3,025
46,500	46,600	3,343	2,724	3,034
46,600	46,700	3,351	2,733	3,042
46,700	46,800	3,360	2,741	3,051
46,800	46,900	3,368	2,750	3,059
46,900	47,000	3,377	2,758	3,068
47,000				
47,000	47,100	3,385	2,767	3,076
47,100	47,200	3,394	2,775	3,085
47,200	47,300	3,402	2,784	3,093
47,300	47,400	3,411	2,792	3,102
47,400	47,500	3,419	2,801	3,110
47,500	47,600	3,428	2,809	3,119
47,600	47,700	3,436	2,818	3,127
47,700	47,800	3,445	2,826	3,136
47,800	47,900	3,453	2,835	3,144
47,900	48,000	3,462	2,843	3,153
48,000				
48,000	48,100	3,470	2,852	3,161
48,100	48,200	3,479	2,860	3,170
48,200	48,300	3,487	2,869	3,178
48,300	48,400	3,496	2,877	3,187
48,400	48,500	3,504	2,886	3,195
48,500	48,600	3,513	2,894	3,204
48,600	48,700	3,521	2,903	3,212
48,700	48,800	3,530	2,911	3,221
48,800	48,900	3,538	2,920	3,229
48,900	49,000	3,547	2,928	3,238

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
49,000				
49,000	49,100	3,555	2,937	3,246
49,100	49,200	3,564	2,945	3,255
49,200	49,300	3,572	2,954	3,263
49,300	49,400	3,581	2,962	3,272
49,400	49,500	3,589	2,971	3,280
49,500	49,600	3,598	2,979	3,289
49,600	49,700	3,606	2,988	3,297
49,700	49,800	3,615	2,996	3,306
49,800	49,900	3,623	3,005	3,314
49,900	50,000	3,632	3,013	3,323
50,000				
50,000	50,100	3,640	3,022	3,331
50,100	50,200	3,649	3,030	3,340
50,200	50,300	3,657	3,039	3,348
50,300	50,400	3,666	3,047	3,357
50,400	50,500	3,674	3,056	3,365
50,500	50,600	3,683	3,064	3,374
50,600	50,700	3,691	3,073	3,382
50,700	50,800	3,700	3,081	3,391
50,800	50,900	3,708	3,090	3,399
50,900	51,000	3,717	3,098	3,408
51,000				
51,000	51,100	3,725	3,107	3,416
51,100	51,200	3,734	3,115	3,425
51,200	51,300	3,742	3,124	3,433
51,300	51,400	3,751	3,132	3,442
51,400	51,500	3,759	3,141	3,450
51,500	51,600	3,768	3,149	3,459
51,600	51,700	3,776	3,158	3,467
51,700	51,800	3,785	3,166	3,476
51,800	51,900	3,793	3,175	3,484
51,900	52,000	3,802	3,183	3,493
52,000				
52,000	52,100	3,810	3,192	3,501
52,100	52,200	3,819	3,200	3,510
52,200	52,300	3,827	3,209	3,518
52,300	52,400	3,836	3,217	3,527
52,400	52,500	3,844	3,226	3,535
52,500	52,600	3,853	3,234	3,544
52,600	52,700	3,861	3,243	3,552
52,700	52,800	3,870	3,251	3,561
52,800	52,900	3,878	3,260	3,569
52,900	53,000	3,887	3,268	3,578
53,000				
53,000	53,100	3,895	3,277	3,586
53,100	53,200	3,904	3,285	3,595
53,200	53,300	3,912	3,294	3,603
53,300	53,400	3,921	3,302	3,612
53,400	53,500	3,929	3,311	3,620
53,500	53,600	3,938	3,319	3,629
53,600	53,700	3,946	3,328	3,637
53,700	53,800	3,955	3,336	3,646
53,800	53,900	3,963	3,345	3,654
53,900	54,000	3,972	3,353	3,663
54,000				
54,000	54,100	3,980	3,362	3,671
54,100	54,200	3,989	3,370	3,680
54,200	54,300	3,997	3,379	3,688
54,300	54,400	4,006	3,387	3,697
54,400	54,500	4,014	3,396	3,705
54,500	54,600	4,023	3,404	3,714
54,600	54,700	4,031	3,413	3,722
54,700	54,800	4,040	3,421	3,731
54,800	54,900	4,048	3,430	3,739
54,900	55,000	4,057	3,438	3,748
55,000				
55,000	55,100	4,065	3,447	3,756
55,100	55,200	4,074	3,455	3,765
55,200	55,300	4,082	3,464	3,773
55,300	55,400	4,091	3,472	3,782
55,400	55,500	4,099	3,481	3,790
55,500	55,600	4,108	3,489	3,799
55,600	55,700	4,116	3,498	3,807
55,700	55,800	4,125	3,506	3,816
55,800	55,900	4,133	3,515	3,824
55,900	56,000	4,142	3,523	3,833

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
56,000				
56,000	56,100	4,150	3,532	3,841
56,100	56,200	4,159	3,540	3,850
56,200	56,300	4,167	3,549	3,858
56,300	56,400	4,176	3,557	3,867
56,400	56,500	4,184	3,566	3,875
56,500	56,600	4,193	3,574	3,884
56,600	56,700	4,201	3,583	3,892
56,700	56,800	4,210	3,591	3,901
56,800	56,900	4,218	3,600	3,909
56,900	57,000	4,227	3,608	3,918
57,000				
57,000	57,100	4,235	3,617	3,926
57,100	57,200	4,244	3,625	3,935
57,200	57,300	4,252	3,634	3,943
57,300	57,400	4,261	3,642	3,952
57,400	57,500	4,269	3,651	3,960
57,500	57,600	4,278	3,659	3,969
57,600	57,700	4,286	3,668	3,977
57,700	57,800	4,295	3,676	3,986
57,800	57,900	4,303	3,685	3,994
57,900	58,000	4,312	3,693	4,003
58,000				
58,000	58,100	4,320	3,702	4,011
58,100	58,200	4,329	3,710	4,020
58,200	58,300	4,337	3,719	4,028
58,300	58,400	4,346	3,727	4,037
58,400	58,500	4,354	3,736	4,045
58,500	58,600	4,363	3,744	4,054
58,600	58,700	4,371	3,753	4,062
58,700	58,800	4,380	3,761	4,071
58,800	58,900	4,388	3,770	4,079
58,900	59,000	4,397	3,778	4,088
59,000				
59,000	59,100	4,405	3,787	4,096
59,100	59,200	4,414	3,795	4,105
59,200	59,300	4,422	3,804	4,113
59,300	59,400	4,431	3,812	4,122
59,400	59,500	4,439	3,821	4,130
59,500	59,600	4,448	3,829	4,139
59,600	59,700	4,456	3,838	4,147
59,700	59,800	4,465	3,846	4,156
59,800	59,900	4,473	3,855	4,164
59,900	60,000	4,482	3,863	4,173
60,000				
60,000	60,100	4,490	3,872	4,181
60,100	60,200	4,499	3,880	4,190
60,200	60,300	4,507	3,889	4,198
60,300	60,400	4,516	3,897	4,207
60,400	60,500	4,524	3,906	4,215
60,500	60,600	4,533	3,914	4,224
60,600	60,700	4,541	3,923	4,232
60,700	60,800	4,550	3,931	4,241
60,800	60,900	4,558	3,940	4,249
60,900	61,000	4,567	3,948	4,258
61,000				
61,000	61,100	4,575	3,957	4,266
61,100	61,200	4,584	3,965	4,275
61,200	61,300	4,592	3,974	4,283
61,300	61,400	4,601	3,982	4,292
61,400	61,500	4,609	3,991	4,300
61,500	61,600	4,618	3,999	4,309
61,600	61,700	4,626	4,008	4,317
61,700	61,800	4,635	4,016	4,326
61,800	61,900	4,643	4,025	4,334
61,900	62,000	4,652	4,033	4,343
62,000				
62,000	62,100	4,660	4,042	4,351
62,100	62,200	4,669	4,050	4,360
62,200	62,300	4,677	4,059	4,368
62,300	62,400	4,686	4,067	4,377
62,400	62,500	4,694	4,076	4,385
62,500	62,600	4,703	4,084	4,394
62,600	62,700	4,711	4,093	4,402
62,700	62,800	4,720	4,101	4,411
62,800	62,900	4,728	4,110	4,419
62,900	63,000	4,737	4,118	4,428

*This column must also be used by a surviving spouse with dependent child

2006 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
63,000				
63,000	63,100	4,745	4,127	4,436
63,100	63,200	4,754	4,135	4,445
63,200	63,300	4,762	4,144	4,453
63,300	63,400	4,771	4,152	4,462
63,400	63,500	4,779	4,161	4,470
63,500	63,600	4,788	4,169	4,479
63,600	63,700	4,796	4,178	4,487
63,700	63,800	4,805	4,186	4,496
63,800	63,900	4,813	4,195	4,504
63,900	64,000	4,822	4,203	4,513
64,000				
64,000	64,100	4,830	4,212	4,521
64,100	64,200	4,839	4,220	4,530
64,200	64,300	4,847	4,229	4,538
64,300	64,400	4,856	4,237	4,547
64,400	64,500	4,864	4,246	4,555
64,500	64,600	4,873	4,254	4,564
64,600	64,700	4,881	4,263	4,572
64,700	64,800	4,890	4,271	4,581
64,800	64,900	4,898	4,280	4,589
64,900	65,000	4,907	4,288	4,598
65,000				
65,000	65,100	4,915	4,297	4,606
65,100	65,200	4,924	4,305	4,615
65,200	65,300	4,932	4,314	4,623
65,300	65,400	4,941	4,322	4,632
65,400	65,500	4,949	4,331	4,640
65,500	65,600	4,958	4,339	4,649
65,600	65,700	4,966	4,348	4,657
65,700	65,800	4,975	4,356	4,666
65,800	65,900	4,983	4,365	4,674
65,900	66,000	4,992	4,373	4,683
66,000				
66,000	66,100	5,000	4,382	4,691
66,100	66,200	5,009	4,390	4,700
66,200	66,300	5,017	4,399	4,708
66,300	66,400	5,026	4,407	4,717
66,400	66,500	5,034	4,416	4,725
66,500	66,600	5,043	4,424	4,734
66,600	66,700	5,051	4,433	4,742
66,700	66,800	5,060	4,441	4,751
66,800	66,900	5,068	4,450	4,759
66,900	67,000	5,077	4,458	4,768
67,000				
67,000	67,100	5,085	4,467	4,776
67,100	67,200	5,094	4,475	4,785
67,200	67,300	5,102	4,484	4,793
67,300	67,400	5,111	4,492	4,802
67,400	67,500	5,119	4,501	4,810
67,500	67,600	5,128	4,509	4,819
67,600	67,700	5,136	4,518	4,827
67,700	67,800	5,145	4,526	4,836
67,800	67,900	5,153	4,535	4,844
67,900	68,000	5,162	4,543	4,853
68,000				
68,000	68,100	5,170	4,552	4,861
68,100	68,200	5,179	4,560	4,870
68,200	68,300	5,187	4,569	4,878
68,300	68,400	5,196	4,577	4,887
68,400	68,500	5,204	4,586	4,895
68,500	68,600	5,213	4,594	4,904
68,600	68,700	5,221	4,603	4,912
68,700	68,800	5,230	4,611	4,921
68,800	68,900	5,238	4,620	4,929
68,900	69,000	5,247	4,628	4,938
69,000				
69,000	69,100	5,255	4,637	4,946
69,100	69,200	5,264	4,645	4,955
69,200	69,300	5,272	4,654	4,963
69,300	69,400	5,281	4,662	4,972
69,400	69,500	5,289	4,671	4,980
69,500	69,600	5,298	4,679	4,989
69,600	69,700	5,306	4,688	4,997
69,700	69,800	5,315	4,696	5,006
69,800	69,900	5,323	4,705	5,014
69,900	70,000	5,332	4,713	5,023

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
70,000				
70,000	70,100	5,340	4,722	5,031
70,100	70,200	5,349	4,730	5,040
70,200	70,300	5,357	4,739	5,048
70,300	70,400	5,366	4,747	5,057
70,400	70,500	5,374	4,756	5,065
70,500	70,600	5,383	4,764	5,074
70,600	70,700	5,391	4,773	5,082
70,700	70,800	5,400	4,781	5,091
70,800	70,900	5,408	4,790	5,099
70,900	71,000	5,417	4,798	5,108
71,000				
71,000	71,100	5,425	4,807	5,116
71,100	71,200	5,434	4,815	5,125
71,200	71,300	5,442	4,824	5,133
71,300	71,400	5,451	4,832	5,142
71,400	71,500	5,459	4,841	5,150
71,500	71,600	5,468	4,849	5,159
71,600	71,700	5,476	4,858	5,167
71,700	71,800	5,485	4,866	5,176
71,800	71,900	5,493	4,875	5,184
71,900	72,000	5,502	4,883	5,193
72,000				
72,000	72,100	5,510	4,892	5,201
72,100	72,200	5,519	4,900	5,210
72,200	72,300	5,527	4,909	5,218
72,300	72,400	5,536	4,917	5,227
72,400	72,500	5,544	4,926	5,235
72,500	72,600	5,553	4,934	5,244
72,600	72,700	5,561	4,943	5,252
72,700	72,800	5,570	4,951	5,261
72,800	72,900	5,578	4,960	5,269
72,900	73,000	5,587	4,968	5,278
73,000				
73,000	73,100	5,595	4,977	5,286
73,100	73,200	5,604	4,985	5,295
73,200	73,300	5,612	4,994	5,303
73,300	73,400	5,621	5,002	5,312
73,400	73,500	5,629	5,011	5,320
73,500	73,600	5,638	5,019	5,329
73,600	73,700	5,646	5,028	5,337
73,700	73,800	5,655	5,036	5,346
73,800	73,900	5,663	5,045	5,354
73,900	74,000	5,672	5,053	5,363
74,000				
74,000	74,100	5,680	5,062	5,371
74,100	74,200	5,689	5,070	5,380
74,200	74,300	5,697	5,079	5,388
74,300	74,400	5,706	5,087	5,397
74,400	74,500	5,714	5,096	5,405
74,500	74,600	5,723	5,104	5,414
74,600	74,700	5,731	5,113	5,422
74,700	74,800	5,740	5,121	5,431
74,800	74,900	5,748	5,130	5,439
74,900	75,000	5,757	5,138	5,448
75,000				
75,000	75,100	5,765	5,147	5,456
75,100	75,200	5,774	5,155	5,465
75,200	75,300	5,782	5,164	5,473
75,300	75,400	5,791	5,172	5,482
75,400	75,500	5,799	5,181	5,490
75,500	75,600	5,808	5,189	5,499
75,600	75,700	5,816	5,198	5,507
75,700	75,800	5,825	5,206	5,516
75,800	75,900	5,833	5,215	5,524
75,900	76,000	5,842	5,223	5,533
76,000				
76,000	76,100	5,850	5,232	5,541
76,100	76,200	5,859	5,240	5,550
76,200	76,300	5,867	5,249	5,558
76,300	76,400	5,876	5,257	5,567
76,400	76,500	5,884	5,266	5,575
76,500	76,600	5,893	5,274	5,584
76,600	76,700	5,901	5,283	5,592
76,700	76,800	5,910	5,291	5,601
76,800	76,900	5,918	5,300	5,609
76,900	77,000	5,927	5,308	5,618

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
77,000				
77,000	77,100	5,935	5,317	5,626
77,100	77,200	5,944	5,325	5,635
77,200	77,300	5,952	5,334	5,643
77,300	77,400	5,961	5,342	5,652
77,400	77,500	5,969	5,351	5,660
77,500	77,600	5,978	5,359	5,669
77,600	77,700	5,986	5,368	5,677
77,700	77,800	5,995	5,376	5,686
77,800	77,900	6,003	5,385	5,694
77,900	78,000	6,012	5,393	5,703
78,000				
78,000	78,100	6,020	5,402	5,711
78,100	78,200	6,029	5,410	5,720
78,200	78,300	6,037	5,419	5,728
78,300	78,400	6,046	5,427	5,737
78,400	78,500	6,054	5,436	5,745
78,500	78,600	6,063	5,444	5,754
78,600	78,700	6,071	5,453	5,762
78,700	78,800	6,080	5,461	5,771
78,800	78,900	6,088	5,470	5,779
78,900	79,000	6,097	5,478	5,788
79,000				
79,000	79,100	6,105	5,487	5,796
79,100	79,200	6,114	5,495	5,805
79,200	79,300	6,122	5,504	5,813
79,300	79,400	6,131	5,512	5,822
79,400	79,500	6,139	5,521	5,830
79,500	79,600	6,148	5,529	5,839
79,600	79,700	6,156	5,538	5,847
79,700	79,800	6,165	5,546	5,856
79,800	79,900	6,173	5,555	5,864
79,900	80,000	6,182	5,563	5,873
80,000				
80,000	80,100	6,190	5,572	5,881
80,100	80,200	6,199	5,580	5,890
80,200	80,300	6,207	5,589	5,898
80,300	80,400	6,216	5,597	5,907
80,400	80,500	6,224	5,606	5,915
80,500	80,600	6,233	5,614	5,924
80,600	80,700	6,241	5,623	5,932
80,700	80,800	6,250	5,631	5,941
80,800	80,900	6,258	5,640	5,949
80,900	81,000	6,267	5,648	5,958
81,000				
81,000	81,100	6,275	5,657	5,966
81,100	81,200	6,284	5,665	5,975
81,200	81,300	6,292	5,674	5,983
81,300	81,400	6,301	5,682	5,992
81,400	81,500	6,309	5,691	6,000
81,500	81,600	6,318	5,699	6,009
81,600	81,700	6,326	5,708	6,017
81,700	81,800	6,335	5,716	6,026
81,800	81,900	6,343	5,725	6,034
81,900	82,000	6,352	5,733	6,043
82,000				
82,000	82,100	6,360	5,742	6,051
82,100	82,200	6,369	5,750	6,060
82,200	82,300	6,377	5,759	6,068
82,300	82,400	6,386	5,767	6,077
82,400	82,500	6,394	5,776	6,085
82,500	82,600	6,403	5,784	6,094
82,600	82,700	6,411	5,793	6,102
82,700	82,800	6,420	5,801	6,111
82,800	82,900	6,428	5,810	6,119
82,900	83,000	6,437	5,818	6,128
83,000				
83,000	83,100	6,445	5,827	6,136
83,100	83,200	6,454	5,835	6,145
83,200	83,300	6,462	5,844	6,153
83,300	83,400	6,471	5,852	6,162
83,400	83,500	6,479	5,861	6,170
83,500	83,600	6,488	5,869	6,179
83,600	83,700	6,496	5,878	6,187
83,700	83,800	6,505	5,886	6,196
83,800	83,900	6,513	5,895	6,204
83,900	84,000	6,522	5,903	6,213

*This column must also be used by a surviving spouse with dependent child

2006 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
84,000				
84,000	84,100	6,530	5,912	6,221
84,100	84,200	6,539	5,920	6,230
84,200	84,300	6,547	5,929	6,238
84,300	84,400	6,556	5,937	6,247
84,400	84,500	6,564	5,946	6,255
84,500	84,600	6,573	5,954	6,264
84,600	84,700	6,581	5,963	6,272
84,700	84,800	6,590	5,971	6,281
84,800	84,900	6,598	5,980	6,289
84,900	85,000	6,607	5,988	6,298
85,000				
85,000	85,100	6,615	5,997	6,306
85,100	85,200	6,624	6,005	6,315
85,200	85,300	6,632	6,014	6,323
85,300	85,400	6,641	6,022	6,332
85,400	85,500	6,649	6,031	6,340
85,500	85,600	6,658	6,039	6,349
85,600	85,700	6,666	6,048	6,357
85,700	85,800	6,675	6,056	6,366
85,800	85,900	6,683	6,065	6,374
85,900	86,000	6,692	6,073	6,383
86,000				
86,000	86,100	6,700	6,082	6,391
86,100	86,200	6,709	6,090	6,400
86,200	86,300	6,717	6,099	6,408
86,300	86,400	6,726	6,107	6,417
86,400	86,500	6,734	6,116	6,425
86,500	86,600	6,743	6,124	6,434
86,600	86,700	6,751	6,133	6,442
86,700	86,800	6,760	6,141	6,451
86,800	86,900	6,768	6,150	6,459
86,900	87,000	6,777	6,158	6,468
87,000				
87,000	87,100	6,785	6,167	6,476
87,100	87,200	6,794	6,175	6,485
87,200	87,300	6,802	6,184	6,493
87,300	87,400	6,811	6,192	6,502
87,400	87,500	6,819	6,201	6,510
87,500	87,600	6,828	6,209	6,519
87,600	87,700	6,836	6,218	6,527
87,700	87,800	6,845	6,226	6,536
87,800	87,900	6,853	6,235	6,544
87,900	88,000	6,862	6,243	6,553
88,000				
88,000	88,100	6,870	6,252	6,561
88,100	88,200	6,879	6,260	6,570
88,200	88,300	6,887	6,269	6,578
88,300	88,400	6,896	6,277	6,587
88,400	88,500	6,904	6,286	6,595
88,500	88,600	6,913	6,294	6,604
88,600	88,700	6,921	6,303	6,612
88,700	88,800	6,930	6,311	6,621
88,800	88,900	6,938	6,320	6,629
88,900	89,000	6,947	6,328	6,638
89,000				
89,000	89,100	6,955	6,337	6,646
89,100	89,200	6,964	6,345	6,655
89,200	89,300	6,972	6,354	6,663
89,300	89,400	6,981	6,362	6,672
89,400	89,500	6,989	6,371	6,680
89,500	89,600	6,998	6,379	6,689
89,600	89,700	7,006	6,388	6,697
89,700	89,800	7,015	6,396	6,706
89,800	89,900	7,023	6,405	6,714
89,900	90,000	7,032	6,413	6,723
90,000				
90,000	90,100	7,040	6,422	6,731
90,100	90,200	7,049	6,430	6,740
90,200	90,300	7,057	6,439	6,748
90,300	90,400	7,066	6,447	6,757
90,400	90,500	7,074	6,456	6,765
90,500	90,600	7,083	6,464	6,774
90,600	90,700	7,091	6,473	6,782
90,700	90,800	7,100	6,481	6,791
90,800	90,900	7,108	6,490	6,799
90,900	91,000	7,117	6,498	6,808

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
91,000				
91,000	91,100	7,125	6,507	6,816
91,100	91,200	7,134	6,515	6,825
91,200	91,300	7,142	6,524	6,833
91,300	91,400	7,151	6,532	6,842
91,400	91,500	7,159	6,541	6,850
91,500	91,600	7,168	6,549	6,859
91,600	91,700	7,176	6,558	6,867
91,700	91,800	7,185	6,566	6,876
91,800	91,900	7,193	6,575	6,884
91,900	92,000	7,202	6,583	6,893
92,000				
92,000	92,100	7,210	6,592	6,901
92,100	92,200	7,219	6,600	6,910
92,200	92,300	7,227	6,609	6,918
92,300	92,400	7,236	6,617	6,927
92,400	92,500	7,244	6,626	6,935
92,500	92,600	7,253	6,634	6,944
92,600	92,700	7,261	6,643	6,952
92,700	92,800	7,270	6,651	6,961
92,800	92,900	7,278	6,660	6,969
92,900	93,000	7,287	6,668	6,978
93,000				
93,000	93,100	7,295	6,677	6,986
93,100	93,200	7,304	6,685	6,995
93,200	93,300	7,312	6,694	7,003
93,300	93,400	7,321	6,702	7,012
93,400	93,500	7,329	6,711	7,020
93,500	93,600	7,338	6,719	7,029
93,600	93,700	7,346	6,728	7,037
93,700	93,800	7,355	6,736	7,046
93,800	93,900	7,363	6,745	7,054
93,900	94,000	7,372	6,753	7,063
94,000				
94,000	94,100	7,380	6,762	7,071
94,100	94,200	7,389	6,770	7,080
94,200	94,300	7,397	6,779	7,088
94,300	94,400	7,406	6,787	7,097
94,400	94,500	7,414	6,796	7,105
94,500	94,600	7,423	6,804	7,114
94,600	94,700	7,431	6,813	7,122
94,700	94,800	7,440	6,821	7,131
94,800	94,900	7,448	6,830	7,139
94,900	95,000	7,457	6,838	7,148
95,000				
95,000	95,100	7,465	6,847	7,156
95,100	95,200	7,474	6,855	7,165
95,200	95,300	7,482	6,864	7,173
95,300	95,400	7,491	6,872	7,182
95,400	95,500	7,499	6,881	7,190
95,500	95,600	7,508	6,889	7,199
95,600	95,700	7,516	6,898	7,207
95,700	95,800	7,525	6,906	7,216
95,800	95,900	7,533	6,915	7,224
95,900	96,000	7,542	6,923	7,233

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of House-hold
		Your Tax is:		
96,000				
96,000	96,100	7,550	6,932	7,241
96,100	96,200	7,559	6,940	7,250
96,200	96,300	7,567	6,949	7,258
96,300	96,400	7,576	6,957	7,267
96,400	96,500	7,584	6,966	7,275
96,500	96,600	7,593	6,974	7,284
96,600	96,700	7,601	6,983	7,292
96,700	96,800	7,610	6,991	7,301
96,800	96,900	7,618	7,000	7,309
96,900	97,000	7,627	7,008	7,318
97,000				
97,000	97,100	7,635	7,017	7,326
97,100	97,200	7,644	7,025	7,335
97,200	97,300	7,652	7,034	7,343
97,300	97,400	7,661	7,042	7,352
97,400	97,500	7,669	7,051	7,360
97,500	97,600	7,678	7,059	7,369
97,600	97,700	7,686	7,068	7,377
97,700	97,800	7,695	7,076	7,386
97,800	97,900	7,703	7,085	7,394
97,900	98,000	7,712	7,093	7,403
98,000				
98,000	98,100	7,720	7,102	7,411
98,100	98,200	7,729	7,110	7,420
98,200	98,300	7,737	7,119	7,428
98,300	98,400	7,746	7,127	7,437
98,400	98,500	7,754	7,136	7,445
98,500	98,600	7,763	7,144	7,454
98,600	98,700	7,771	7,153	7,462
98,700	98,800	7,780	7,161	7,471
98,800	98,900	7,788	7,170	7,479
98,900	99,000	7,797	7,178	7,488
99,000				
99,000	99,100	7,805	7,187	7,496
99,100	99,200	7,814	7,195	7,505
99,200	99,300	7,822	7,204	7,513
99,300	99,400	7,831	7,212	7,522
99,400	99,500	7,839	7,221	7,530
99,500	99,600	7,848	7,229	7,539
99,600	99,700	7,856	7,238	7,547
99,700	99,800	7,865	7,246	7,556
99,800	99,900	7,873	7,255	7,564
99,900	100,000	7,882	7,263	7,573

2006 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040S-ME, line 18 is:			The Tax is:		
Less than $4,550			2.0% of the taxable income		
$ 4,550	but less than	$ 9,100	$ 91	plus 4.5% of excess over	$ 4,550
$ 9,100	but less than	$ 18,250	$ 296	plus 7.0% of excess over	$ 9,100
$ 18,250	or more		$ 937	plus 8.5% of excess over	$ 18,250

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040S-ME, line 18 is:			The Tax is:		
Less than $6,850			2.0% of the taxable income		
$ 6,850	but less than	$ 13,650	$ 137	plus 4.5% of excess over	$ 6,850
$ 13,650	but less than	$ 27,400	$ 443	plus 7.0% of excess over	$ 13,650
$ 27,400	or more		$1,406	plus 8.5% of excess over	$ 27,400

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040S-ME, line 18 is:			The Tax is:		
Less than $9,150			2.0% of the taxable income		
$ 9,150	but less than	$ 18,250	$ 183	plus 4.5% of excess over	$ 9,150
$ 18,250	but less than	$ 36,550	$ 593	plus 7.0% of excess over	$ 18,250
$ 36,550	or more		$1,874	plus 8.5% of excess over	$ 36,550

*This column must also be used by a surviving spouse with dependent child

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